IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR

WEDNESDAY, THE 21ST MARCH 2007 / 30TH PHALGUNA 1928

WP(C).No. 12247 of 2006(G)

PETITIONER:

M/S.NAS MARINE PRODUCTS,
KARTHIKA BUILDING,
THOPPUMPADY,
COCHIN-682 005,
REP.BY ITS PARTNER A.ANWAR SAIT.

BY ADV. SRI.K.G.ANIL BABU

RESPONDENTS:
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1. **THE ADDITIONAL SALE TAX OFFICER-II,**
   SECOND CIRCLE,
   MATTANCHERRY,
   COCHIN.

2. **THE DEPUTY TAHSILDAR (R.R),**
   KOCHI TALUK,
   COCHIN-I.

3. **THE VILLAGE OFFICER,**
   THOPPUMPADY VILLAGE,
   KOCHI TALUK.

BY SR.GOVERNMENT PLEADER SRI.MUHAMMED RAFIQ

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 21/03/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

W.P.(C) NO.12247/2006

APPENDIX

PETITIONER'S EXHIBITS

EXT.P1:- COPY OF THE JUDGMENT IN WP(C) NO.407/06 DT.1.3.06.

EXT.P2:- COPY OF THE D.D. FOR RS.5,00,000/- DT.15.3.06 WITH ITS RECEIPT ISSUED BY THE 2ND RESPONDENT.

EXT.P3:- COPY OF THE D.D. FOR RS.2,77,567/- DT.17.4.06.

EXT.P4:- COPY OF THE D.D. FOR RS. 38,878/- DT.17.4.06. SUBMITTED BY THE PETITIONER TO THE RESPONDENTS.

I.A.NO.4148/2004 IN WP(C) NO.12247/06

EXT.P1:- THE TRUE COPY OF THE COPIES OF THE DEMAND DRAFTS ALONGWITH THE RECEIPT ISSUED BY 3RD RESPONDENT.

/TRUE COPY/

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K.BALAKRISHNAN NAIR, J.

W.P.(C) NO. 12247 OF 2006-G

JUDGMENT

The petitioner is aggrieved by the demand for collection charges, for collecting sales tax arrears from it. Since the collection is for the State and not for an institution notified under Section 71 of the Revenue Recovery Act, the demand for collection charges is unjustified. This point is covered by the judgment of this Court in W.P.(C) No.7553/2006 dated 19.2.2007. Accordingly, the Writ Petition is allowed. It is declared that the petitioner is not liable to pay any collection charges. The amount collected towards collection charges as per Ext.P4 shall be refunded to the petitioner by the 2nd respondent within one month from the date of production of a copy of this judgment.

21st March, 2007. K.BALAKRISHNAN NAIR, JUDGE.

Nm/